

**Report of Investigation into Discrepancies in Financial Reports
Submitted by the California Department of Parks and Recreation**

INDEX OF EXHIBITS

- A. Department of Finance (DOF) spreadsheet detailing fund balances reported to the DOF and the State Controller's Office (SCO) for the State Parks and Recreation Fund (SPRF) and Off-Highway Vehicle (OHV) Fund between fiscal years ending 1993 through 2011
- B. Department of Parks and Recreation (DPR) organization charts from 2000 to 2011
- C. Graph and timeline depicting disparities in fund balance reports for the SPRF from 1993 to 2011, and personnel in related key positions
- D. Graph and timeline depicting disparities in fund balance reports for the OHV fund from 1993 to 2011, and personnel in related key positions
- E. DOF memo of May 5, 1998, to Alan Fujii at DPR detailing certain disparities in fund balances reported at the close of fiscal year 1996-97
- F. DOF memo of April 23, 1999, to state department budget officers detailing disparities in various fund balances reported at the close of fiscal year 1997-98
- G. DOF memo of April 8, 2002, to state department budget officers detailing disparities in various fund balances reported at the close of fiscal year 2000-01
- H. DOF memo of June 5, 2003, to state department budget officers detailing disparities in various fund balances reported at the close of fiscal year 2001-02
- I. Internal DOF e-mails of October 19 and 20, 2006, discussing why the DOF memos regarding fund balance reporting discrepancies were discontinued
- J. Fund condition statement as of June 30, 2011, for the SPRF
- K. Dorothy Kroll e-mail and attachment delivered November 20, 2011, to Kirk Sturm regarding "QUESTIONS THAT NEED ANSWERS (mostly from the Budget Office)"
- L. Projected and actual SPRF revenue from fiscal years 2000-01 through 2011-12
- M. Dorothy Kroll e-mails from 2008 through 2011 regarding the DPR's failure to receive excellence in reporting awards from the SCO for the SPRF and OHV fund
- N. August 2012 amended declaration of Cheryl Taylor in support of Motion to Disqualify Attorney General's Office from representing DPR *Velazquez v. DPR, et al.*